Board of County Commissioners Budget Workshop



May 19, 2014

Overview

- Discuss Community Services Reorganization (agenda item #1)
- Discuss Technology Services Reorganization (agenda item #2)
- Discuss approving 2014-15 Budget (agenda item #3)
 - Douglas County
 - Redevelopment Agency
 - East Fork Fire District
 - East Fork Paramedic District
 - Town of Gardnerville
 - Town of Genoa
 - Town of Minden

DOUGLAS COUNTY COMMUNITY SERVICES REORGANIZATION

Douglas County Community and Senior Center



Opening Spring 2015

Cost of Reorganization & Funding

| Costs by Step: | 14/15 Budget |
|-------------------|--------------|
| 1. Restoration | \$42,662 |
| 2. Reorganization | \$58,143 |
| 3. New Positions | \$299,863 |
| Total Cost | \$400,668 |

| Funding Sources* | 14/15 Budget |
|----------------------|--------------|
| Utility Operator Fee | \$162,788 |
| Program Revenue | \$237,880 |
| Total Revenue | \$400,668 |

*Specific to community & senior center

All Reorganization costs and anticipated operations costs for new community & senior center are captured in the balanced 2014/2015 proposed Community Services budget

The Reorganization will be phased in with the opening of the new Community and Senior Center and will provide efficiencies, accountability and *sustainability*

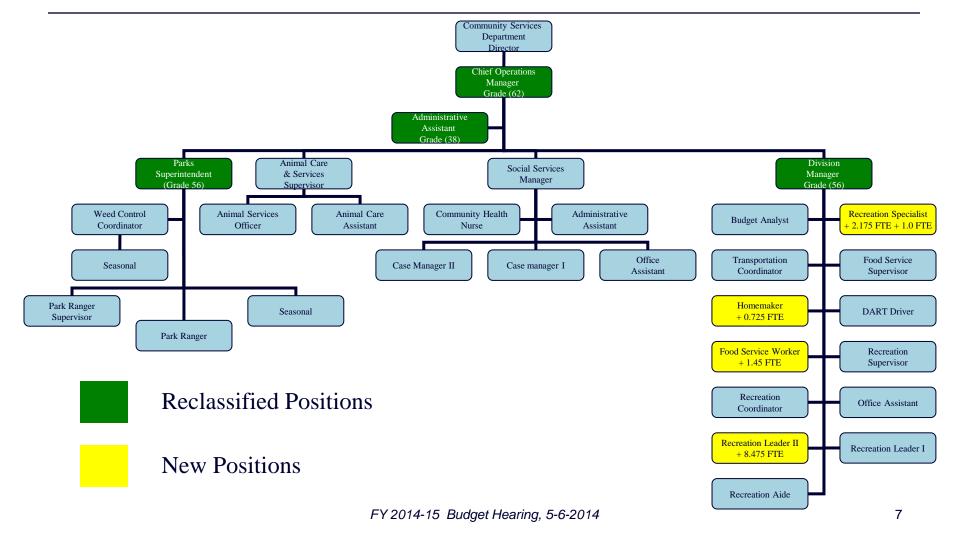
Room Tax Fund Five-Year Projection

| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|--------------------------------|------------|------------|------------|------------|------------|
| Room Tax | Projected | Projected | Projected | Projected | Projected |
| | | | | | |
| | | | | | |
| Current Operating Revenue: | | | | | |
| Room Tax | 6,617,311 | 6,782,744 | 6,952,312 | 7,126,120 | 7,304,273 |
| Utility Operator Fee | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| Sales Tax | 1,616,302 | 1,664,791 | 1,714,735 | 1,766,177 | 1,819,162 |
| Charges for Services | 1,336,180 | 1,626,180 | 1,650,573 | 1,675,331 | 1,700,461 |
| Transfer In | 963,897 | 963,897 | 963,897 | 963,897 | 963,897 |
| Miscellaneous | 58,000 | 58,000 | 58,000 | 58,000 | 58,000 |
| Current Revenue | 10,991,690 | 11,495,612 | 11,739,517 | 11,989,525 | 12,245,794 |
| | | | | | |
| Total Operating Resources | 10,991,690 | 11,495,612 | 11,739,517 | 11,989,525 | 12,245,794 |
| | | | | | |
| Requirements | | | | | |
| Operating: | | | | | |
| Personnel Services | 3,386,741 | 3,655,881 | 3,747,278 | 3,859,696 | 3,956,189 |
| Services & Supplies | 2,361,215 | 2,548,680 | 2,580,539 | 2,612,795 | 2,645,455 |
| Miscellaneous | 4,429,987 | 4,540,737 | 4,654,255 | 4,770,611 | 4,889,877 |
| Total Operating | 10,177,943 | 10,745,298 | 10,982,072 | 11,243,103 | 11,491,521 |
| | | | | | |
| Non-Operating: | | | | | |
| Transfers Out | 392,434 | 392,434 | 392,434 | 392,434 | 392,434 |
| Capital - Parks | 340,000 | 340,000 | 340,000 | 340,000 | 340,000 |
| Restore Contingency/Ending Fun | 81,313 | | | | |
| Total Non-Operating | 813,747 | 732,434 | 732,434 | 732,434 | 732,434 |
| Total Requirements | 10,991,690 | 11,477,732 | 11,714,506 | 11,975,537 | 12,223,955 |
| | | | | | |
| Surplus/(Deficit) | - | 17,880 | 25,011 | 13,988 | 21,839 |

Room Tax
Fund
includes
Library,
Parks and
Recreation

Projecting a structurally balanced and fiscally sustainable budget

Community Services Reorganization



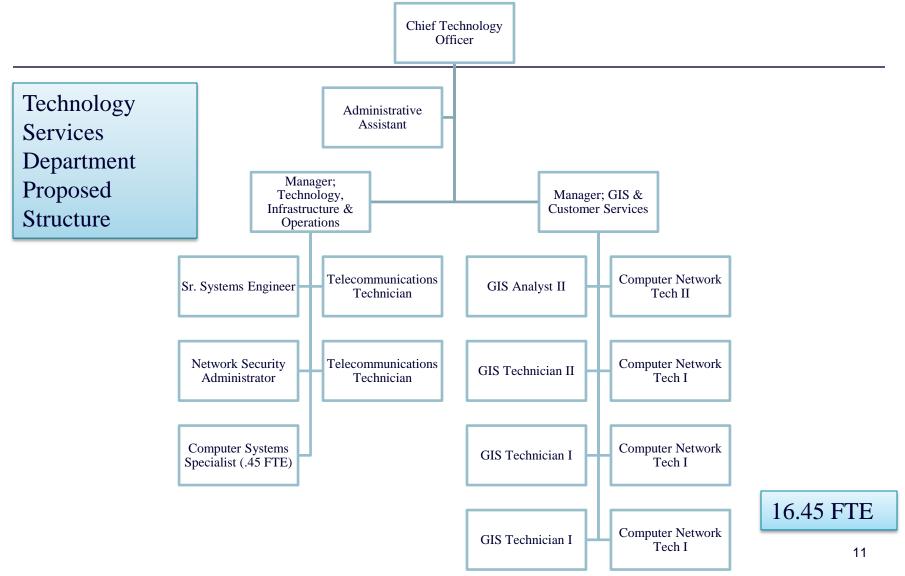
Questions?

DOUGLAS COUNTY TECHNOLOGY SERVICES REORGANIZATION

Proposed Technology Reorganization Summary of Changes

- □ Proposed organization reduces 1.75 FTE's from current staffing levels
- □ Update salary grades for positions as compared to other regional agencies
- Adds new positions in key areas: Infrastructure & Operations Manager,
 GIS & Customer Service Manager, Sr. Systems Engineer, Network
 Security Administrator, and Administrative Assistant.
- □ GIS Job Family creates career growth in GIS with position hierarchy
- Utilizes contract support for database administration and AS/400 programing

Proposed Technology Reorganization



FY 2014-15 Tentative Budget Hearing, 5-6-2014

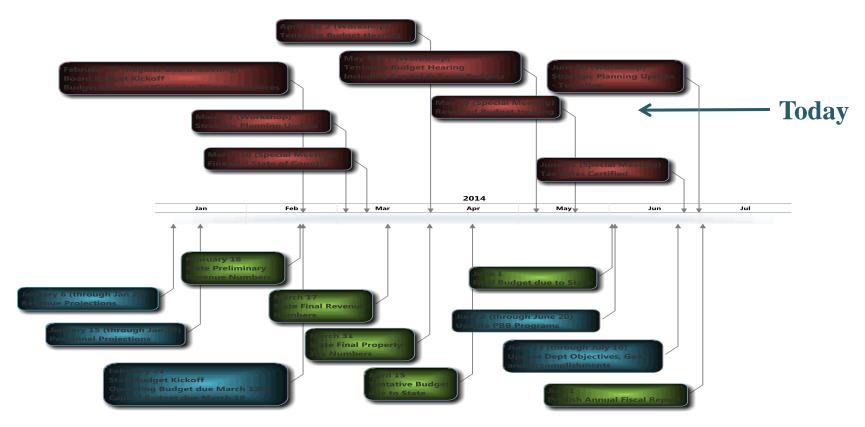
Proposed Technology Reorganization Financial Impact

| | 2013-14 Budget | 2014-15 Budget |
|---|----------------|----------------|
| Budgeted FTE | 18.20 | 16.45 |
| Salary & Benefits | \$1,518,150 | \$1,424,467 |
| Contract/ Professional Services (AS/400) | 0 | 75,000 |
| Total Cost | \$1,518,150 | \$1,499,467 |
| Total Savings | | \$18,683 |

Questions?

DOUGLAS COUNTY FY 2014-15 PROPOSED BUDGET

Where are we at in the Process



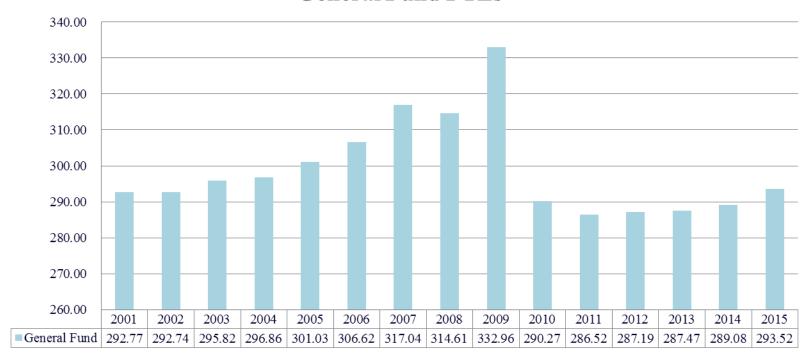
Per NRS 354.596, Counties are required to hold a budget hearing on 3rd Monday of May. Today's action to adopt the 2014-15 budgets for the County, Redevelopment District, Towns and East Fork Fire and Paramedic District.

What have we accomplished

- □ Through Priority Based Budgeting:
 - Presented balanced Budget at 1st budget workshop
 - Reallocated an additional \$1 million in funding to roads
 - Reallocated resources to fund \$561,734 in new General Fund requests that include:
 - \Box Three (3) patrol officer positions
 - ☐ Increased FTE in Treasurer's Office
 - ☐ Funding of Stormwater Coordinator position in Community Development
 - ☐ Increase in Alternative Sentencing Services and Supplies
 - Planned for future investment in employees and health care cost stabilization
- □ Planned opening of new Community and Senior Center through planned resources
- □ Towns presented their budgets to County Commissioners (2nd year)

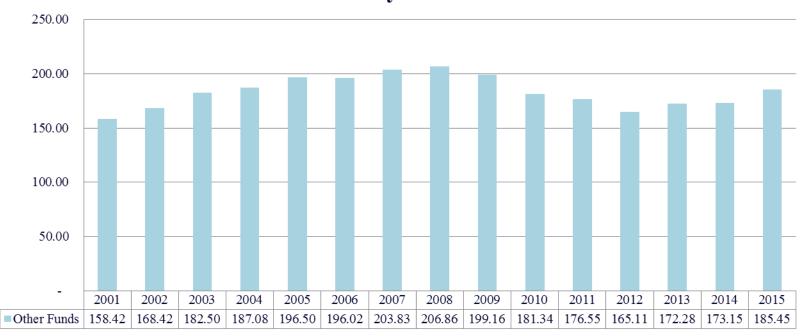
FTE History – General Fund

General Fund FTEs



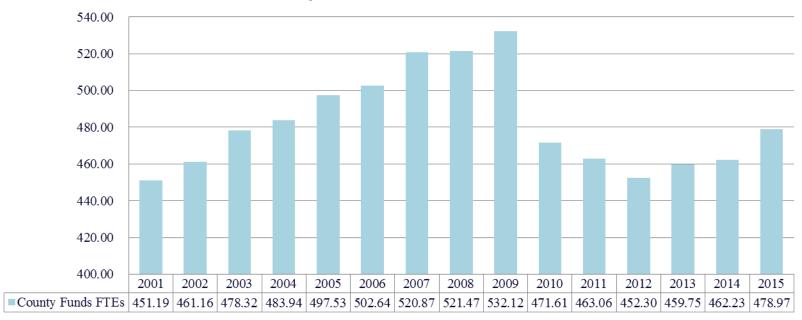
FTE History – Other Funds

Other County Funds FTEs



FTE History – Douglas County

All County Funds (Combined) FTEs



Summary of All Budgets

| Summary of All Budgets | 2013-14 Adopted Budget | | 2014-15 Adopted Budget (proposed) | |
|---------------------------------------|---------------------------|-------------|---|-------------|
| Douglas County | \$ | 125,529,083 | \$ | 127,452,394 |
| Redevelopment District | \$ | 2,961,259 | \$ | 4,698,933 |
| Gardnerville Town | \$ | 3,220,208 | \$ | 3,416,270 |
| Genoa Town | \$ | 585,689 | \$ | 592,545 |
| Minden Town | \$ | 10,798,903 | \$ | 10,301,224 |
| East Fork Fire and Paramedic District | \$ | 18,083,364 | \$ | 18,643,313 |
| Total | \$ | 161,178,506 | \$ | 165,104,679 |

| Douglas County | 2013-14 Adopted | 2014-15 Adopted Budget (proposed) |
|---------------------------------|--------------------|--------------------------------------|
| Beginning Fund Balance/Reserves | 39,766,933 | 39,110,436 |
| Revenue: | | |
| Property Tax | 24,253,567 | 25,134,285 |
| State Consolidated Taxes | 10,321,791 | 10,888,520 |
| Taxes - Other | 5,430,523 | 5,780,400 |
| Licenses & Permits | 5,998,153 | 6,180,893 |
| Gaming | 825,000 | 825,000 |
| Intergovernmental | 9,360,786 | 9,769,088 |
| Charges for Service | 17,803,053 | 19,565,303 |
| Fines & Forfeitures | 1,201,750 | 1,231,800 |
| Miscellaneous | 2,172,823 | 1,972,242 |
| Other Financing Sources | 970,000 | 203,588 |
| Contributed Capital | 1,925,000 | 125,000 |
| Transfers In | 5,499,704 | 6,345,036 |
| Total Current Revenue | 85,762,150 | 88,021,155 |
| One-Time Resources | | 320,803 |
| Total Revenue | 85,762,150 | 88,341,958 |
| | 407 700 000 | 107 170 001 |
| Total Budgeted Resources | 125,529,083 | 127,452,394 |
| - | | |
| Expenditures: | | |
| Operating | | |
| Personnel Services | 40,854,555 | 41,994,643 |
| Services & Supplies | 26,276,272 | 28,124,589 |
| Miscellaneous | 4,233,278 | 4,519,639 |
| Capital | 5,703,170 | 3,035,604 |
| Capital - Board Designated | 3,261,169 | 3,493,541 |
| Total Operating | 80,328,444 | 81,168,016 |
| Non-Operating | | |
| Transfers Out | 5,499,704 | 6,345,036 |
| Debt Service | 4,825,734 | 5,476,907 |
| Total Non-Operating | 10,325,438 | 11,821,943 |
| Total Expenditures: | 90,653,882 | 92,989,959 |
| Net Change in Fund Balance | (4,891,732) | (4,648,001) |
| Ending Fund: | | |
| Contingency | 1,142,385 | 1,134,091 |
| Ending Fund Balance/Reserves | 33,732,816 | 33,328,344 |
| Total Ending Fund Balance | 34,875,201 | 34,462,435 |
| Total Budgeted Uses | 125,529,083 | 127,452,394 |

Douglas County Combined

Balanced
Douglas County
Budget
for FY 14-15 if
\$127,452,394

| 2013-14 | 2014-15 Adopted |
|------------|---|
| * | Budget (proposed) |
| 6,375,106 | 6,962,337 |
| | |
| 17,681,970 | 18,397,813 |
| 10,321,791 | 10,888,520 |
| 3,258,500 | 3,320,200 |
| 825,000 | 825,000 |
| 1,287,434 | 1,328,068 |
| 3,737,602 | 3,984,445 |
| 1,153,750 | 1,178,800 |
| 838,476 | 820,289 |
| 354,657 | 75,000 |
| 39,459,180 | 40,818,135 |
| | 320,803 |
| 39,459,180 | 41,138,938 |
| | |
| 45,834,286 | 48,101,275 |
| | |
| | |
| 28,545,191 | 29,103,391 |
| | 8,200,478 |
| , , | 445,007 |
| 300,000 | 300,000 |
| | 38,048,876 |
| | |
| 2,457,754 | 3,214,266 |
| 2,457,754 | 3,214,266 |
| 39,207,298 | 41,263,142 |
| 251.882 | (124,204) |
| | (- ',=-', |
| 791.514 | 753,669 |
| | 6,084,464 |
| 6,626,988 | 6,838,133 |
| | |
| | |
| | Adopted 6,375,106 17,681,970 10,321,791 3,258,500 825,000 1,287,434 3,737,602 1,153,750 838,476 354,657 39,459,180 45,834,286 28,545,191 7,904,353 300,000 36,749,544 2,457,754 2,457,754 2,457,754 39,207,298 251,882 791,514 5,835,474 |

2014-15 Adopted

2013-14

Douglas County General Fund

Balanced
General Fund
Budget
for FY 14-15 of
\$48,101,275

Use of
Contingency for
Courts and DA's
requests

Budget change from May 6th workshop – change in FTE to fund Public Defender

| Special Revenue | 2013-14 Adopted | 2014-15 Adopted Budget (proposed) |
|---------------------------------|--------------------|--------------------------------------|
| | 1 | O 4 1 , |
| Beginning Fund Balance/Reserves | 11,893,363 | 11,278,435 |
| Revenue: | | |
| Property Tax | 4,484,408 | 4,360,638 |
| Taxes - Other | 5,390,523 | 5,680,400 |
| Licenses & Permits | 2,439,653 | 2,560,693 |
| Intergovernmental | 7,315,821 | 7,596,540 |
| Charges for Service | 3,084,504 | 3,406,114 |
| Fines & Forfeitures | 48,000 | 53,000 |
| Miscellaneous | 1,149,592 | 1,055,160 |
| Other Financing Sources | 1,000 | - |
| Transfers In | 1,775,328 | 2,062,345 |
| Total Revenue | 25,688,829 | 26,774,890 |
| | | |
| Total Budgeted Resources | 37,582,192 | 38,053,325 |
| | | |
| Expenditures: | | |
| Operating | | |
| Personnel Services | 10,034,195 | 10,630,529 |
| Services & Supplies | 9,765,812 | 10,023,131 |
| Capital | 803,175 | 497,868 |
| Capital - Board Designated | 3,261,169 | 3,493,541 |
| Total Operating | 28,012,521 | 29,075,056 |
| Non-Operating | , , | , , |
| Transfers Out | 1,045,358 | 1,368,731 |
| Total Non-Operating | 1,045,358 | 1,368,731 |
| Total Expenditures | 29,057,879 | 30,443,787 |
| Total Experiences | 27,037,077 | 30,113,707 |
| Net Change in Fund Balance | (3,369,050) | (3,668,897) |
| Ending Fund: | | |
| Contingency | 350,871 | 380,422 |
| Ending Fund Balance/Reserves | 8,173,442 | 7,229,116 |
| Total Ending Fund Balance | 8,524,313 | 7,609,538 |
| | | |
| Total Budgeted Uses | 37,582,192 | 38,053,325 |

Douglas County Special Revenue Funds

Balanced
Special Revenue Funds
Budget
for FY 13-14 is
\$38,053,325

Change in Fund Balance due to Fund balance budgeted in Board Designated and proposed early payoff of Solid Waste Debt

Budget change from May 6th workshop – change in FTE to fund part time admin in 911

| Enterprise Funds | 2013-14 Adopted | 2014-15 Adopted Budget (proposed) |
|---------------------------------|--------------------|--------------------------------------|
| Beginning Fund Balance/Reserves | 12,111,267 | 12,576,372 |
| Revenue | | |
| Property Tax | 238,548 | 246,453 |
| Intergovernmental | 42,390 | 42,390 |
| Charges for Service | 10,980,947 | 12,174,744 |
| Miscellaneous | 133,755 | 86,393 |
| Other Financing Services | 969,000 | 203,588 |
| Contributed Capital | 1,925,000 | 125,000 |
| Transfers In | 202,760 | 488,037 |
| Total Revenue | 14,492,400 | 13,366,605 |
| Total Budgeted Resources | 26,603,667 | 25,942,977 |
| 0 | | |
| Expenditures | | |
| Operating | | |
| Personnel Services | 2,140,332 | 2,113,615 |
| Services & Supplies | 6,124,829 | 6,935,629 |
| Capital | 4,319,995 | 2,107,736 |
| Total Operating | 12,585,156 | 11,156,980 |
| Non-Operating | | |
| Transfers Out | 125,000 | 125,000 |
| Debt Service | 2,379,137 | 2,336,005 |
| Total Non-Operating | 2,504,137 | 2,461,005 |
| Total Expenditures | 15,089,293 | 13,617,985 |
| Net Change in Fund Balance | (596,893) | (251,380) |
| Ending Fund Balance/Reserves | 11,514,374 | 12,324,992 |
| | 26 602 665 | 25 042 055 |
| Total Budgeted Uses | 26,603,667 | 25,942,977 |

Douglas County Enterprise Funds

Balanced
Enterprise Funds
Budget
for FY 14-15 is
\$25,942,977

Change in Fund Balance for capital projects funded from fund balance

Budget change from May 6th workshop – budget for solid waste bond refunding

| Capital Projects Funds | 2013-14 Adopted | 2014-15 Adopted Budget (proposed) |
|---------------------------------|--------------------|--------------------------------------|
| Beginning Fund Balance/Reserves | 7,171,419 | 6,063,432 |
| Revenue | | |
| Property Tax | 1,848,641 | 2,129,381 |
| Taxes - Other | 40,000 | 100,000 |
| Licenses & Permits | 300,000 | 300,000 |
| Intergovernmental | 715,141 | 802,090 |
| Miscellaneous | 51,000 | 10,400 |
| Transfers In | 669,983 | 1,139,818 |
| Total Revenue | 3,624,765 | 4,481,689 |
| Total Budgeted Resources | 10,796,184 | 10,545,121 |
| | | |
| Expenditures | | |
| Operating | | |
| Personnel Services | 134,837 | 147,108 |
| Services & Supplies | 2,249,036 | 2,518,544 |
| Miscellaneous | 85,108 | 89,652 |
| Capital | 280,000 | 130,000 |
| Total Operating | 2,748,981 | 2,885,304 |
| Non-Operating | | |
| Transfers Out | 1,869,361 | 1,637,039 |
| Total Non-Operating | 1,869,361 | 1,637,039 |
| Total Expenditures | 4,618,342 | 4,522,343 |
| Net Change in Fund Balance | (993,577) | (40,654) |
| Ending Fund Balance/Reserves | 6,177,842 | 6,022,778 |
| Total Budgeted Uses | 10,796,184 | 10,545,121 |

Douglas County Capital Project Funds

Balanced
Capital Projects Funds
Budget
for FY 14-15 is
\$10,545,121

Change in Fund Balance due to debt payment

| County Debt | 2013-14 Adopted | 2014-15 Adopted Budget (proposed) |
|---------------------------------|--------------------|--------------------------------------|
| Beginning Fund Balance/Reserves | 2,215,778 | 2,229,860 |
| Revenue Miscellaneous | - | |
| Transfer In | 2,496,976 | 2,579,836 |
| Total Revenue | 2,496,976 | 2,579,836 |
| Total Budgeted Resources | 4,712,754 | 4,809,696 |
| | | |
| Expenditures | | |
| Operating | | |
| Services & Supplies | 232,242 | 1,800 |
| Total Operating | 232,242 | 1,800 |
| Non-Operating | | |
| Transfer Out | 2,231 | |
| Debt Service | 2,446,597 | 3,140,902 |
| Total Non-Operating | 2,448,828 | 3,140,902 |
| Total Expenditures | 2,681,070 | 3,142,702 |
| Net Change in Fund Balance | (184,094) | (562,866) |
| Ending Fund Balance/Reserves | 2,031,684 | 1,666,994 |
| Total Budgeted Uses | 4,712,754 | 4,809,696 |

Douglas County Debt Service Fund

Balanced
Debt Service Fund
Budget
for FY 14-15 is
\$4,809,696

Change in Fund Balance due to debt repayment

| Redevelopment Fund - Combined | 2013-14 Adopted | 2014-15 Adopted Budget (proposed) |
|---------------------------------|--------------------|--------------------------------------|
| Beginning Fund Balance/Reserves | (792,095) | 945,767 |
| Revenue | | |
| Property Tax | 1,933,082 | 1,981,886 |
| Miscellaneous | 15,000 | 4,000 |
| Transfers In | 1,805,272 | 1,767,280 |
| Total Revenue | 3,753,354 | 3,753,166 |
| Total Budgeted Resources | 2,961,259 | 4,698,933 |
| Total Budgeted Resources | 2,901,259 | 4,090,933 |
| Expenditures | | |
| Operating | | |
| Personnel Services | 16,400 | 40,528 |
| Services & Supplies | 167,679 | 174,777 |
| Capital | - | 1,345,000 |
| Total Operating | 184,079 | 1,560,305 |
| Non-Operating | | |
| Transfers Out | 1,805,272 | 1,767,280 |
| Debt Service | 27,415 | - |
| Total Non-Operating | 1,832,687 | 1,767,280 |
| Total Expenditures | 2,016,766 | 3,327,585 |
| Net Change in Fund Balance | 1,736,588 | 425,581 |
| Ending Fund: | | |
| Contingency | 5,522 | 6,398 |
| Ending Fund Balance/Reserves | 938,971 | 1,364,950 |
| Total Ending Fund Balance | 944,493 | 1,371,348 |
| | | |
| Total Budgeted Uses | 2,961,259 | 4,698,933 |

Redevelopment Agency

Balanced
Redevelopment Fund
Budget
for FY 14-15 is
\$4,698,933

Change in Fund Balance can be used for capital projects

Debt to Douglas County was repaid in FY13-14

Budget change from May 6th workshop – budget for FTE allocation of District Attorneys' office for redevelopment

| Gardnerville Town - Combined | 2013-14 Adopted | 2014-15 Adopted Budget (proposed) |
|---------------------------------|-----------------|--------------------------------------|
| Beginning Fund Balance/ Reserve | 923,210 | 601,817 |
| Revenue | | |
| Property Tax | 962,686 | 1,043,867 |
| State Consolidated Taxes | 243,918 | 261,373 |
| Gaming | 25,000 | 22,000 |
| Intergovernmental | 42,612 | 475,637 |
| Charges for Service | 891,000 | 889,000 |
| Miscellaneous | 8,800 | - |
| Transfer In | 122,982 | 122,576 |
| Total Revenue | 2,296,998 | 2,814,453 |
| | | |
| Total Resources | 3,220,208 | 3,416,270 |
| Expenditures Operating | | |
| Personnel Services | 846,998 | 909,450 |
| Services & Supplies | 898,854 | 861,792 |
| Capital | 667,784 | 103,500 |
| Capital - Board Desigatned | 007,704 | 735,788 |
| Total Operating | 2,413,636 | 2,610,530 |
| Non-Operating | 2,413,030 | 2,010,330 |
| Transfers Out | 122,982 | 122,576 |
| Debt Service | 122,982 | 122,982 |
| Depreciation | 122,702 | 80,600 |
| Total Non-Operating | 245,964 | 326,158 |
| Total Requirements | 2,659,600 | 2,936,688 |
| Net Change in Fund Balance | (362,602) | (122,235) |
| Ending Fund: | | |
| Contingency | 33,250 | 27,210 |
| Ending Fund Balance/Reserves | 527,358 | 452,372 |
| Total Ending Fund Balance | 560,608 | 479,582 |
| | | |
| Total Budgeted Uses | 3,220,208 | 3,416,270 |

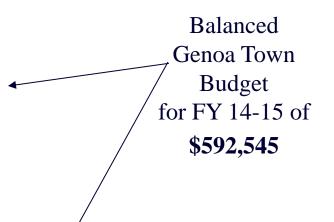
Town of Gardnerville

Balanced
Gardnerville Combined
Budget
for FY 14-15 of
\$3,416,270

Change in Fund Balance due to Fund balance budgeted in Board Designated

| Genoa Town- Combined | 2013-14 Adopted | 2014-15 Adopted Budget (proposed) |
|--|-----------------|--------------------------------------|
| Beginning Fund Balance/Reserves | 105,011 | 107,900 |
| Revenue | | |
| Property Tax | 39,360 | 40,059 |
| State Consolidated Taxes | 10,157 | 10,731 |
| Gaming | 540 | 540 |
| Intergovernmental | 1,600 | 1,595 |
| Charges for Service | 20,000 | 20,000 |
| Miscellaneous | 409,098 | 411,720 |
| Total Revenue | 480,755 | 484,645 |
| | | |
| Total Budgeted Resources | 585,766 | 592,545 |
| | | |
| Expenditures | | |
| Operating | | |
| Personnel Services | 151,260 | 122,593 |
| Services & Supplies | 325,564 | 360,337 |
| Total Operating | 476,824 | 482,930 |
| Total Requirements | 476,824 | 482,930 |
| Net Change in Fund Balance | 3,931 | 1,715 |
| Ending Fund: | ,,,,,,, | -, |
| Contingency | 13,984 | 13,477 |
| Ending Fund Balance/Reserves | 94,881 | 96,138 |
| Total Ending Fund Balance | 108,865 | 109,615 |
| 2 com 22 com 2 com | 100,003 | 107,013 |
| Total Budgeted Uses | 585,689 | 592,545 |

Town of Genoa



| Minden Town - Combined | 2013-14 Adopted | 2014-15 Adopted Budget (proposed) |
|---------------------------------|------------------------|--------------------------------------|
| Beginning Fund Balance/Reserves | 7,133,806 | 6,200,622 |
| Revenue | | |
| Property Tax | 860,000 | 889,000 |
| State Consolidated Taxes | 275,000 | 277,750 |
| Gaming | 45,000 | 45,000 |
| Intergovernmental | 42,000 | 175,170 |
| Charges for Service | 2,237,597 | 2,607,182 |
| Miscellaneous | 96,500 | 56,500 |
| Transfer In | 109,000 | 50,000 |
| Total Revenue | 3,665,097 | 4,100,602 |
| | 40 700 000 | 40 204 224 |
| Total Budgeted Resources | 10,798,903 | 10,301,224 |
| Expenditures | | |
| Operating | | |
| Personnel Services | 1,167,523 | 1,291,493 |
| | 2,125,367 | 2,173,335 |
| Services & Supplies Capital | | |
| Total Operating | 1,737,570 5,030,460 | 1,690,921 5,155,749 |
| Non-Operating | 3,030,400 | 3,133,749 |
| Transfers Out | 109,000 | 50,000 |
| Total Non-Operating | 109,000 | 50,000 |
| Total Requirements | 5,139,460 | 5,205,749 |
| • | | |
| Net Change in Fund Balance | (1,474,363) | (1,105,147) |
| Ending Fund: | 20.040 | 20.445 |
| Contingency (P | 38,949 | 38,167 |
| Ending Fund Balance/Reserves | 5,620,494 | 5,057,308 |
| Total Ending Fund Balance | 5,659,443 | 5,095,475 |
| | | |

Town of Minden

Balanced
Minden Town
Budget
for FY 14-15 is
\$10,301,224

Change in Fund Balance for capital projects funded from fund balance

| EFFPD Combined | 2013-14 Adopted | 2014-15 Adopted Budget (proposed) |
|---------------------------------|-----------------|--------------------------------------|
| Beginning Fund Balance/Reserves | 2,631,939 | 2,705,850 |
| Revenue | | |
| Property Tax | 6,725,914 | 6,967,614 |
| State Consolidated Taxes | 1,568,783 | 1,656,763 |
| Intergovernmental | 54,000 | 56,000 |
| Charges for Service | 6,848,609 | 7,057,086 |
| Miscellaneous | 109,769 | 69,620 |
| Other Financing Sources | 20,000 | - |
| Transfer In | 124,350 | 130,380 |
| Total Revenue | 15,451,425 | 15,937,463 |
| | | |
| Total Budgeted Resources | 18,083,364 | 18,643,313 |
| Expenditures | | |
| Operating | | |
| Personnel Services | 8,806,658 | 9,300,439 |
| Services & Supplies | 6,543,801 | 6,701,163 |
| Capital | 72,500 | 75,000 |
| Capital - Board Designated | | 189,621 |
| Total Operating | 15,422,959 | 16,266,223 |
| Non-Operating | , , | , , |
| Transfers Out | 154,350 | 130,380 |
| Debt Service | 124,350 | 132,654 |
| Total Non-Operating | 278,700 | 263,034 |
| Total Requirements | 15,701,659 | 16,529,257 |
| Net Change in Fund Balance | (250,234) | (591,794) |
| Ending Fund: | 201101 | 220 121 |
| Contingency | 324,626 | 339,431 |
| Ending Fund Balance/Reserves | 2,057,079 | 1,774,625 |
| Total Ending Fund Balance | 2,381,705 | 2,114,056 |
| Total Budgeted Uses | 18,083,364 | 18,643,313 |

East Fork Fire and Paramedic District

Balanced
East Fork Fire &
Paramedic District
Budget
for FY 14-15 is
\$18,643,313

Change in Fund Balance for capital projects and debt service

Questions?